IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD

(Special Original Jurisdiction)

TUESDAY, THE TWENTIETH DAY OF DECEMBER
TWO THOUSAND AND FIVE

PRESENT

THE HON'BLE SRI JUSTICE BILAL NAZKI

and
THE HON'BLE SRI JUSTICE S.ANANDA REDDY

WRIT PETITION No.18582 of 2003

Between:

M/S.Kalyani Refineries Limited,

A Public Limited Companym,

Incorporated under the provisions of

Companies Act, 1956,

Having its Registered Office at 6-3-1247/F-208, Metro Residency,

Raj Bhavan Road, Hyderabad – 500 082,

Represented by its Managing Director,

Mr.Narasimha Rao, V.V.S.R.

S/o.Dr.V.V.Subba Rao, aged about 41 years.

.....PETITIONER

AND

1.Tax Recovery Officer, Range II,

Hyderabad, and another.

.....RESPONDENTS

ORDER: ***(Per Hon'ble Sri Justice Bilal Nazki)***

The petitioner-company was wound up on 30-09-1999 and the assets were taken over by the Official liquidator. The Company was revived on 09-10-2002. In the mean time, certain assessments were made *ex parte* by the respondents. The case of the petitioner-Company is that they had no notice at any point of time, and even according to their information, the official liquidator also had no notice. But, it is contested by the learned Counsel for respondents that official liquidator has been given notice.

The fact of the matter is that from 30-09-1999 to 09-10-2002, the Company was wound up and the petitioner-Company could not do anything in the matter. The orders of assessment have been passed admittedly *ex parte* and are appealable. Therefore, we feel that certain questions of fact may also have to be decided, while testing the legality of the impugned orders, which may not be possible for this Court to do in its writ jurisdiction. Therefore, in order to see that ends of justice are met, we allow the petitioner to file an appeal against the assessment orders before the appellate authority, within a period of four weeks from today, and the appellate authority may pass appropriate orders in accordance with law. For a period of four weeks from today, it is directed that coercive steps shall not be taken against the petitioner-company for recovery of the tax.

Writ Petition is, accordingly, disposed of. No costs.

(Bilal Nazki, J)

20th December, 2005

(S.Ananda Reddy, J)

LUR